



ADAM PAUL LAXALT
ATTORNEY GENERAL

STATE OF NEVADA
P.A.C.T. Act Monthly Report

Any illegible or incomplete report will be returned and deemed unfiled.

BUSINESS IDENTIFICATION AND REPORTING PERIOD	
Business Name	
Address (Mailing and Physical)	
City/State/County	
Phone Number	Fax Number
Email	Business Website
Name/Title of Person to be Contacted	
Nevada Retailer License Number	Federal Employer Identification Number
Nevada Registered Agent	Registered Agent Phone Number
Reporting Period (Month/Year)	

WEBSITE IDENTIFICATION	
For the reporting period, identify all websites on which your company advertised the availability of delivery sales of cigarettes or other tobacco products into the State of Nevada.	
WEBSITE NAME	WEBSITE ADDRESS

REPORT ALL SALES FOR THE REPORTING PERIOD USING EITHER APPENDIX A (SALES OF CIGARETTES) OR APPENDIX B (SALES OF OTHER TOBACCO PRODUCTS) AND ATTACH THE COMPLETED FORM(S) TO THIS REPORT. THIS REPORT WILL NOT BE DEEMED RECEIVED AND FILED UNLESS ACCOMPANIED BY A RECORD OF SALES MADE DURING THE REPORTING PERIOD.

ALL STATE EXCISE TAXES FOR THE REPORTED SALES HAVE BEEN REMITTED TO THE STATE OF NEVADA.

Under penalties of perjury, I state that I have examined this report and all attachments hereto, and, to the best of my knowledge, the information provided is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this report is filed.

Signature of owner or officer	Name and Title (Printed)	Date
Signature of preparer	Name and Title (Printed)	Date

Return this completed report to: **Nevada Office of the Attorney General**
 Tobacco Enforcement Division
 100 North Carson Street
 Carson City, Nevada 89701
tobaccoenforcement@ag.nv.gov

Nevada Department of Taxation
 Attn: Tobacco Division
 1550 College Parkway, Suite 115 Carson
 City, Nevada 89706
Taxation-AdminMSA@tax.state.nv.us

APPENDIX A – RECORD OF SALES OF CIGARETTES INTO THE STATE OF NEVADA

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

Date of Sale: ___/___/_____	Invoice:	Units Sold (Sticks):	
Brand:	UPC:	Total Sale Price: \$	
Buyer:	Address:	FEIN:	License #:
Deliverer:	Address:	Phone:	

APPENDIX B – RECORD OF SALES OF OTHER TOBACCO PRODUCTS INTO THE STATE OF NEVADA

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

Date of Sale: ___/___/_____	Invoice:	Type (Select):	Total Weight	Wholesale list price
Brand:	UPC:		Quantity	Retail sales price
Buyer:	Address:		FEIN:	License #:
Deliverer:	Address:		Phone:	

State of Nevada P.A.C.T. Act Monthly Report Information and Instructions

General Information

What does the P.A.C.T. Act refer to?

The Prevent All Cigarette Trafficking Act of 2009 is commonly referred to as the PACT Act. Senate Bill 1147 was signed and became public law 11-154. It is the purpose of this Act to:

- Require internet and other remote sellers of cigarettes and smokeless tobacco to comply with the same laws that apply to law-abiding tobacco retailers;
- Create strong disincentives to illegal smuggling of tobacco products;
- Provide government enforcement officials with more effective enforcement tools to combat tobacco smuggling;
- Make it more difficult for cigarette and smokeless tobacco traffickers to engage in and profit from their illegal activities;
- Increase collections of Federal, State and local excise taxes on cigarettes and smokeless tobacco; and,
- Prevent and reduce youth access to inexpensive cigarettes and smokeless tobacco through illegal internet or contraband sales.

Who must file this report?

You must file this report if you advertise, offer for sale, sell, transfer, or ship (for profit) cigarettes or smokeless tobacco in interstate commerce. These products must be shipped into another state, locality, or Indian nation that taxes the sale or use of cigarettes or smokeless tobacco products.

NOTE: Prior to advertising the sale or transfer of tobacco products into the State of Nevada, you must register with the United States Attorney General and the Nevada Department of Taxation as required by the P.A.C.T. Act.

Instructions

When do I file?

The report is due no later than the 10th day of each calendar month for the previous calendar month's shipments.

Where do I send the report?

To report the delivery of tobacco sales into the State of Nevada, mail your report to:

Office of the Attorney General

Tobacco Enforcement Division

100 N. Carson Street

Carson City, NV 89701

tobaccoenforcement@ag.nv.gov

Nevada Department of Taxation

Attn: Tobacco Division

1550 College Parkway, Suite 115

Carson City, NV 89706

Taxation-AdminMSA@tax.state.nv.us

Business Identification and Reporting Period

License number – Write the license number issued to you by the Nevada Department of Taxation.

Nevada registered agent – if making delivery sales into the State of Nevada, you are required to have a registered agent within Nevada.

Reporting period – Reporting periods run from the first day of a calendar month to the last day of that month.

Website Identification

Pursuant to the P.A.C.T. Act, delivery sellers are required to provide any website addresses on which an advertisement or offer for delivery sales is disseminated. All website addresses on which such an advertisement is made must be provided, regardless of whether any sales were made during the reporting period as a result of that website.

Reports of Sales

Reports of sales are to be made using either Appendix A for sales of cigarettes, or Appendix B for sales of other tobacco products.

UPC – Write the UPC carton code.

FEIN or License # - Write the Federal Employers Identification number and the Nevada license number. If you are making a delivery sale to a consumer, leave these lines blank.

Deliverer name, address and phone – Complete only for delivery sales and provide the information of the person/company who delivered the cigarettes for you.

Units sold (sticks) – For cigarette sales, list the total number of *cigarettes* sold. Do not report in either packs or cartons.

Type – For other tobacco products, identify the type of tobacco product for which you are reporting. If the type is sold in ounces, report in ounces. Otherwise, report in the quantity of units sold.

State excise taxes – Check the box to verify that state excise taxes have been remitted to the State of Nevada for the reported sales. If no state excise taxes have been remitted, attach an explanation.